Consolidated Financial Statements of

SASKATCHEWAN INDIAN GAMING AUTHORITY INC.

Year ended March 31, 2002

Provincial Auditor Saskatchewan

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AUDITOR'S REPORT

To the Members of the Legislative Assembly of Saskatchewan

I have audited the consolidated balance sheet of the Saskatchewan Indian Gaming Authority Inc. as at March 31, 2002 and the consolidated statements of operations, uncommitted net proceeds of table operations, and cash flows for the year then ended. The Authority's management is responsible for preparing these financial statements. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Saskatchewan Indian Gaming Authority Inc. as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred Wendel, CMA, CA
Provincial Auditor

Regina, Saskatchewan
June 20, 2002
except for Note 16 which
is as at July 3, 2002

SASKATCHEWAN INDIAN GAMING AUTHORITY INC.

Consolidated Balance Sheet

March 31, 2002, with comparative figures for 2001

	2002	2001
Assets		
Current assets:		
Cash	$ 18,135,937	$ 12,796,077
Accounts receivable (Note 4)	149,271	727,071
Inventory	386,891	381,932
Prepaid expenses	362,020	384,313
Deposits	15,811	25,576
	19,049,930	14,314,969
Capital assets (Note 5)	4,401,991	5,432,145
	$ 23,451,921	$ 19,747,114
Liabilities and Surplus		
Current liabilities:		
Due to Saskatchewan Liquor and Gaming Authority (Note 6)	$ 15,585,016	$ 11,499,535
Accounts payable and accrued liabilities (Note 7)	7,789,467	8,170,141
	23,374,483	19,669,676
Surplus:		
Uncommitted net proceeds of table operations (Note 1)	77,438	77,438
Commitments (Note 12)		
Contingencies (Note 15)		
	$ 23,451,921	$ 19,747,114

See accompanying notes to consolidated financial statements.

On behalf of the Board:

Director

Director

SASKATCHEWAN INDIAN GAMING AUTHORITY INC.

Consolidated Statement of Operations

Year ended March 31, 2002 with comparative figures for 2001

	2002	2001
Revenues:		
Slots	$ 67,348,357	$ 64,208,436
Tables	6,785,413	7,231,818
Ancillary operations gross profit	2,374,014	2,311,026
Other (Note 8)	664,459	527,639
	77,172,243	74,278,919
Expenditures:		
Salaries and benefits	27,806,133	26,471,445
Advertising, promotions and sponosorships	8,164,388	10,710,585
General and administrative (Schedule 1)	6,747,861	7,163,984
Equipment rental	1,816,621	2,088,058
Goods and services tax	1,730,809	2,065,974
Building rent	2,618,271	2,579,900
Consulting (Note 9)	2,016,750	1,572,709
Uniforms and drycleaning	453,344	579,057
Board expenses	184,100	331,745
Repairs and maintenance	360,096	352,294
Staff training	129,399	148,925
Gaming supplies	93,748	126,773
Provision for doubtful accounts	9,328	113,865
Security	55,939	65,833
Conference	-	51,381
Interest	-	45,402
	52,186,787	54,467,930
Earnings before the following:	24,985,456	19,810,989
Saskatchewan Indian Gaming Licensing fees (Note 10)	150,000	769,147
Site development costs	-	398,684
	150,000	1,167,831
Excess of revenues over expenditures	$ 24,835,456	$ 18,643,158
Allocated as follows:		
Excess of slot revenues over expenditures payable to Saskatchewan Liquor and Gaming Authority	$ 24,835,456	$ 18,643,158
Excess of table revenues over expenditures retained for charitable or religious purposes	-	-
	$ 24,835,456	$ 18,643,158

See accompanying notes to consolidated financial statements.

SASKATCHEWAN INDIAN GAMING AUTHORITY INC.

Consolidated Statement of Uncommitted Net Proceeds of Table Operations

Year ended March 31, 2002 with comparative figures for 2001

	2002	2001
Balance, beginning of year	$ 77,438	$ 77,438
Excess (Deficiency) of table revenues over expenditures	(620,047)	(637,737)
	(542,609)	(560,299)
Deficiency of table operations allocated to slot operations	620,047	637,737
Balance, end of year	$ 77,438	$ 77,438

See accompanying notes to consolidated financial statements.

SASKATCHEWAN INDIAN GAMING AUTHORITY INC.

Consolidated Statement of Cash Flows

Year ended March 31, 2002 with comparative figures for 2001

	2002	2001
Cash flows from (used in):		
Operations:		
Excess of revenues over expenditures	$ 24,835,456	$ 18,643,158
Items not involving cash:		
Amortization	2,122,500	2,555,900
Gain on sale of capital assets	(5,000)	-
Change in non cash operating working capital:		
Accounts receivable	577,800	434,403
Inventory	(4,959)	91,545
Prepaid expenses	22,293	9,087
Deposits	9,765	2,272
Accounts payable and accrued liabilities	(380,674)	(694,369)
	27,177,181	21,041,996
Financing:		
Repayment of long-term debt	-	(20,054)
Investing:		
Purchase of capital assets	(1,092,346)	(1,211,676)
Proceeds on sale of capital assets	5,000	-
	(1,087,346)	(1,211,676)
Other:		
Transfer of funds to Saskatchewan Liquor and Gaming Authority	(20,749,975)	(12,539,769)
Increase in cash	5,339,860	7,270,497
Cash, beginning of year	12,796,077	5,525,580
Cash, end of year	$ 18,135,937	$ 12,796,077

Cash consists of cash and cash floats.

See accompanying notes to consolidated financial statements.

1. General information:

Saskatchewan Indian Gaming Authority Inc. ("SIGA") is incorporated under the Non-Profit Corporations Act, 1995 of Saskatchewan as a Charitable Corporation. The Federation of Saskatchewan Indians Inc. ("FSIN") owns the only issued Class A Membership in SIGA. Class B Memberships in SIGA were issued to each of nine Tribal Councils in Saskatchewan that are recognized by the Saskatchewan Indian Gaming Commission of the FSIN. SIGA operates casinos in accordance with the Casino Operating Agreement with Saskatchewan Liquor and Gaming Authority ("SLGA").

The Casino Operating Agreement was signed on November 24, 1995 and expired on March 31, 2001. SLGA extended the Casino Operating Agreement until June 11, 2002 (see Note 16). SIGA opened the Gold Eagle Casino in North Battleford and the Northern Lights Casino in Prince Albert in March of 1996. The Bear Claw Casino near Carlyle and the Painted Hand Casino in Yorkton were opened in November and December of 1996 respectively.

The Casino Operating Agreement generally provides for SIGA to remit to SLGA the net proceeds from the operation of the slot machines in the SIGA casinos. Net proceeds from the operation of slot machines are remitted to SLGA in accordance with a formula as defined in the Agreement. This formula provides for SIGA to remit to SLGA, on a weekly basis, one-half of the amount by which actual slot machine gaming revenue exceeds one-fifty-second of annual budgeted expenses from operations. Shortfalls in weekly slot machine gaming revenue as compared to budgeted expenses are recoverable against future remittances. The remaining one-half of the amount determined above is to be remitted to SLGA within one-hundred and eighty days of the applicable week. SIGA is entitled to recover, in any year, any deficiency of revenues over expenditures from the operation of licensed table games from the net proceeds earned from the operation of slot machines. Furthermore, the Agreement provides for SIGA to use any net proceeds from the operation of licensed table games for charitable or religious objects or purposes. Pursuant to this Agreement, if, at the end of any operating year, SIGA has not been fully reimbursed for amounts to which it is entitled for operation of casinos, such amounts may be recovered from future operations.

For the year ended March 31, 2002, the excess of revenues over expenditures from slot operations was $25,455,503 (2001– excess of $19,280,895) and the deficiency for licensed table games was $620,047 (2001 – deficiency of $637,737). The net excess of revenues over expenditures of $24,835,456 (2001 – excess of $18,643,158) is payable to SLGA pursuant to the Casino Operating Agreement.

1. General information - continued:

In accordance with the Framework Agreement between FSIN and the Province of Saskatchewan signed on February 10, 1995 relating to the development of casinos in Saskatchewan, the net proceeds from SIGA casino slot operations paid to SLGA are distributed as follows:

- For casinos located on reserves, 50% to the First Nations Fund, 25% to the Province of Saskatchewan's General Revenue Fund and 25% to the Community Development Corporations established under the Agreement. In the event that these corporations have not been established or have ceased to operate, the funds are distributed to the First Nations Fund;
- For casinos not located on reserves, 50% to the First Nations Fund, 25% to the Province of Saskatchewan's General Revenue Fund and 25% to the Community Initiatives Fund established under the Saskatchewan Gaming Corporation Act or a fund with similar purposes designated by the Province of Saskatchewan.

The Agreement also has terms which provide that if certain levels of net proceeds from SIGA casino slot operations are attained, the above distribution changes from 50% to 37.5% to the First Nations Fund and from 25% to 37.5% to the Province of Saskatchewan's General Revenue Fund.

As at March 31, 2002 all SIGA casinos were located on reserve. During the year the land on which both the Northern Lights and the Gold Eagle Casinos were located attained reserve status. As at March 31, 2002 the cumulative excess (deficiency) of revenues over expenditures from slot operations on reserve was as follows:

	Northern Lights	Gold Eagle	Painted Hand	Bear Claw	Total
Balance, beginning of year	$ -	$ -	$ 6,754,750	$ (3,187,813)	$ 3,566,937
Excess (deficiency) of revenues over expenditures	9,580,270	2,084,270	6,018,598	837,226	18,520,364
Balance, end of year	$ 9,580,270	$ 2,084,270	$12,773,348	$ (2,350,587)	$22,087,301

2. Significant accounting policies:

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles. The following is a summary of significant accounting policies:

(a) Basis of consolidation:

The consolidated financial statements include the accounts of SIGA and its subsidiary companies - 621086 Saskatchewan Ltd. and 601616 Saskatchewan Ltd. On consolidation, all significant intercompany transactions and balances have been eliminated.

(b) Inventory:

Inventory is recorded at the lower of cost and net realizable value.

2. Significant accounting policies - continued:

(c) Capital assets:

Capital assets are recorded on the balance sheet at cost. Amortization is recorded in the accounts on a straight-line basis commencing in the month the asset is put in use, at rates expected to amortize the cost of the assets over their estimated useful lives as follows:

Asset	Rate
Leasehold improvements	term of lease
Security equipment	5 years
Gaming tables and equipment	5 years
Signage and interior design	5 years
Office furniture and equipment	5 years
Coin handling equipment	5 years
Computer equipment	5 years
Restaurant equipment	5 years
Automobiles	4 years
Artwork	5 years
Computer software	1 year

(d) Slot and table revenues:

Slot and table revenues represent the net win from those gaming activities calculated as the difference between amounts wagered and prizes paid by the casino. Gaming revenues are net of accruals for anticipated payouts of progressive jackpots.

(e) Commitment of net proceeds of table operations:

Liabilities are recorded when amounts are approved by the Board of Directors.

(f) Allocation of expenditures:

(i) Table operations

Expenditures allocated to table operations include actual direct expenditures, and an allocation of indirect expenditures based on the percentage of table revenues to total revenues on an individual casino site basis and a fixed portion of central office costs.

(ii) Slot machine operations

Expenditures allocated to slot machine operations include actual direct expenditures, an allocation of indirect expenditures based on the percentage of slot revenues to total revenues on an individual casino site basis and the remaining central office overhead after deducting the fixed portion of central office overhead allocated to table operations.

Slot machine operations expenditures are allocated to individual casino sites based on actual direct slot machine expenditures of each casino site. Central office overhead related to slot machine operations is allocated to casino sites based on the percentage of each casino site's slot net income to all casino's slot net income.

2. Significant accounting policies - continued:

(iii) Ancillary operations

Expenditures allocated to ancillary operations include actual direct expenditures and an allocation of building rent and utilities based on the square footage ancillary operations occupy.

(h) Pension expenditures:

Employer matching contributions to the defined contribution pension plan for employees are recorded as expenditures as incurred.

(i) Use of estimates:

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates that affect the reported value of assets and liabilities and the disclosure of contingent liabilities and commitments at the date of the financial statements and the amounts of revenues and expenditures for the year then ended. The most significant estimates are related to the physical and economic lives of capital assets. Actual results could differ from those estimates.

3. Pension plan:

Effective April 1, 1997, SIGA established a pension plan for employees. The plan is a defined contribution plan administered by Great West Life. Substantially all of SIGA's full-time employees participate in the Plan. SIGA's financial obligation is limited to matching the required amounts contributed by employees, which totaled $778,075 (2001 – $815,780). Employees are required to contribute 4% of salary to the plan.

4. Accounts receivable:

	2002	2001
Accounts receivable	$ 122,728	$ 262,243
Receivable from former CEO	784,853	784,853
Allowance for doubtful accounts	(784,853)	(784,853)
Advances to suppliers, contractors and employees	26,543	464,828
	$ 149,271	$ 727,071

Amounts relating to expenses of the former CEO were recorded as accounts receivable in prior periods. Uncertainty exists related to the ultimate recovery of these amounts and, consequently, SIGA has provided a full allowance against their recovery.

5. Capital assets:

	Cost	Accumulated Amortization	2002 Net Book Value	2001 Net Book Value
Leasehold improvements	$ 7,423,066	$ 5,688,408	$ 1,734,658	$ 2,306,664
Office furniture and equipment	2,512,780	1,772,573	740,207	963,081
Security equipment	2,084,019	1,803,967	280,052	407,125
Signage and interior design	1,638,245	1,102,037	536,208	363,715
Gaming tables and equipment	1,200,987	1,141,935	59,052	119,139
Restaurant equipment	857,463	579,456	278,007	439,360
Coin handling equipment	916,584	742,816	173,768	181,434
Automobiles	532,993	493,525	39,468	103,359
Computer equipment	938,431	584,151	354,280	278,258
Artwork	439,209	328,203	111,006	157,514
Computer software	203,697	108,412	95,285	112,496
	$ 18,747,474	$ 14,345,483	$ 4,401,991	$ 5,432,145

6. Due to Saskatchewan Liquor and Gaming Authority:

	2002	2001
Excess of revenues over expenditures related to slot operations	$ 25,455,503	$ 19,280,895
Deficiency of revenues over expenditures related to table operations	(620,047)	(637,737)
	24,835,456	18,643,158
Balance, beginning of year	11,499,535	5,396,146
Transfer of funds to Saskatchewan Liquor and Gaming Authority	(20,749,975)	(12,539,769)
Balance, end of year	$ 15,585,016	$ 11,499,535

7. Accounts Payable and Accrued Liabilities:

Included in accounts payable and accrued liabilities are amounts owing to SLGA for goods and services tax (GST). Under GST regulations, SLGA is required to pay additional GST on all taxable expenses related to the slot machine operations at SIGA. SIGA regularly determines the additional GST due to SLGA.

Pursuant to a GST ruling received from the Canada Customs and Revenue Agency (CCRA), SIGA is allowed to claim input tax credits on the slot machine expenses. At year end, SIGA estimated input tax credit receivable as $1,500,000 (2001 - $800,000). For these financial statements, SIGA has netted

the GST due to SLGA and the input tax credit receivable due from CCRA. The net GST liability included in these financial statements is $1,780,000 (2001 - $940,000).

8. Other revenues:

Other revenues consist of the following:

	2002	2001
Automated banking machine convenience fees	$ 379,399	$ 369,611
Interest	226,617	107,814
Cheque handling fee	58,443	50,214
	$ 664,459	$ 527,639

9. Consulting expenditures:

Consulting expenditures consist of the following:

	2002	2001
Western Canada Lotteries Corporation	$ 1,015,147	$ 721,803
Other	597,499	655,656
Bear Claw and Associates	-	20,250
FSIN	404,104	175,000
	$ 2,016,750	$ 1,572,709

Included in other consulting expenditure is $300,000 paid in prior years to two related organizations that provided SIGA with marketing and promotion services. SIGA terminated these contracts during the year. As part of the termination agreements, SIGA has expensed $150,000 due from each of these organizations.

Consulting expenditures to the FSIN represents a reimbursement to the FSIN for costs incurred by the FSIN in negotiating a new gaming framework agreement with the Province of Saskatchewan (see Note 16).

10. Saskatchewan Indian Gaming Licensing:

During the year, SIGA provided Saskatchewan Indian Gaming Licensing (SIGL) a grant of $150,000 (2001 - $769,147) as approved by Saskatchewan Liquor and Gaming Authority. Under the Framework Agreement, SIGL was established by the Federation of Saskatchewan Indian Nations. Subject to the approval of Saskatchewan Liquor and Gaming Authority, the purpose of SIGL was to issue licenses to charitable and religious organizations located on reserves and to regulate charitable lotteries on reserves in Saskatchewan. SIGL has not yet been authorized to issue licenses.

11. Fair Value:

Cash, accounts receivable, due to Saskatchewan Liquor and Gaming Authority, and accounts payable and accrued liabilities are all short-term in nature and as such their carrying value approximates fair value.

12. Commitments:

SIGA has obligations under operating leases for buildings, equipment and vehicles. The minimum lease payments required under these operating leases over the next five years are as follows:

2003	$ 2,346,000
2004	2,282,000
2005	2,231,000
2006	2,143,000
2007	1,805,000

The Casino Operating Agreement requires SLGA to supply slot machines and the slot management system to SIGA for use in its casinos and for SIGA to reimburse to SLGA the cost of these machines over the estimated useful life of the equipment. Included in equipment rental expense is $1,417,545 (2001 – $1,653,517) regarding slot machines and the slot machine management system. SIGA estimates total costs for the year ended March 31, 2003, based on the number of machines currently in use, will be approximately $1,500,000.

SIGA has committed to providing sponsorship funding to various agencies.

Commitments for ongoing sponsorships as at March 31, 2002 are as follows:

2003	$ 338,000
2004	238,000
2005	148,000
2006	100,000
2007	100,000

13. Related party transactions:

Significant related parties to SIGA include FSIN, holding the Class A membership in SIGA and entities related to FSIN including Saskatchewan Indian Institute of Technologies, National Indian Financial Corporation and Saskatchewan Indian Gaming Licensing, the Tribal Councils of Saskatchewan (and their related entities) holding Class B memberships in SIGA. Expenditures to related parties throughout the year and balances outstanding with related parties at March 31, 2002 were incurred at exchange amounts agreed upon between the parties.

13. Related party transactions - continued:

The following are balances outstanding with related parties at March 31, 2002 with comparison to the previous year:

	2002	2001
Accounts receivable and advances	$ 20,000	$ 441,464
Accounts payable and accrued liabilities	$ 371,573	$ 1,428,650

Significant transactions with related parties throughout the year with comparison to the previous year are as follows:

	2002	2001
Advertising, promotion and sponsorships	$1,495,120	$ 5,656,414
Building rent	1,080,535	1,071,180
Consulting	705,610	175,000
Occupancy costs and utilities	62,748	39,664
Site development costs	-	198,684
Travel and sustenance	43,319	37,169

14. Segmented Information:

SIGA operates in three segments – table operations, slot operations and ancillary operations.

The following table shows key amounts by segment. Inter-segment net sales of $294,969 (2001 - $282,858) have been eliminated from this schedule.

	SEGMENTS				
	2002				2001
	Slot operations	Table operations	Ancillary Operations	Total	Total
Revenues/Sales	$ 67,784,980	$ 6,785,413	$ 4,414,606	$78,984,999	$ 76,354,618
Cost of Sales	---	---	2,040,592	2,040,592	2,075,699
Gross Profit	67,784,980	6,785,413	2,374,014	76,944,407	74,278,919
Total expenses	40,929,657	7,405,460	3,773,834	52,108,951	55,635,761
Excess (deficiency) of revenues over expenditures	$ 26,855,323	$ (620,047)	$ (1,399,820)	$24,835,456	$ 18,643,158

15. Contingencies:

The company enters into contractual arrangements with suppliers of services, products and facilities in the normal course of business. Contracts are subject to legal interpretation from time to time and disputes do arise. Management plans to account for such dispute resolutions in the year such disputes are settled.

In 1998 SIGA entered into an agreement with a related organization whereby SIGA guaranteed certain lodging and transportation costs for patrons at one of its casinos. SIGA has paid for all amounts billed by the related organization for the lodging and transportation of casino patrons. The related organization advised SIGA in the fall of 2001 that SIGA owed substantial sums for lodging and transportation over and above those paid. However, no formal claim was filed. SIGA has begun to negotiate with the related organization to resolve this dispute. The cost of resolving this dispute was not determinable at March 31, 2002 (see Note 16).

16. Subsequent Events:

On June 11, 2002, the Province of Saskatchewan and the FSIN signed a new Framework Agreement. Also, on June 11, 2002, SLGA and SIGA signed a new Casino Operating Agreement. The terms of these new agreements have not significantly changed the original financial and operating arrangements between SLGA and SIGA. The new agreements expire on June 10, 2027.

On June 28, 2002, SIGA made an agreement with a related organization to settle a dispute relating to infrastructure costs pursuant to an agreement made in 1999. SIGA has agreed to pay total costs of $400,000 plus interest in monthly payments of $5,595 retroactive to May 1, 2000. No adjustment was made in these financial statements for the assets acquired and the liability to the related organization.

On July 3, 2002, the dispute specifically described in Note 15 was resolved. To settle the dispute, SIGA assigned the right to place automated banking machines within the casino to the related organization from July 01, 2002 to September 30, 2006 with an additional ten year renewal provision. Under the settlement agreement, SIGA will receive a maintenance fee from the related party.

17. Comparative figures:

Certain of the 2001 balances, presented for comparative purposes, have been reclassified to conform to the current year presentation.

Schedule 1

SASKATCHEWAN INDIAN GAMING AUTHORITY INC.

Schedule of General and Administrative Expenditures

Year ended March 31, 2002, with comparative figures for 2001

	2002	2001
Amortization	$ 2,122,500	$ 2,555,900
Occupancy costs and utilities	1,014,832	938,198
Printing, postage and stationary	720,084	781,849
Legal	632,338	437,042
Travel and sustenance	620,019	912,126
Telephone	381,398	454,183
Janitorial services and supplies	367,021	252,596
Property taxes	298,344	265,712
Insurance	263,282	200,024
Internal control monitoring	146,138	13,845
Bank charges	76,943	123,958
Licenses	51,259	124,292
Freight and delivery	36,263	34,068
Miscellaneous	17,440	19,720
Accounting, audit and related services	-	50,471
	$ 6,747,861	$ 7,163,984

SASKATCHEWAN INDIAN GAMING AUTHORITY

SUPPLEMENTARY FINANCIAL INFORMATION

2001-2002

SASKATCHEWAN INDIAN GAMING AUTHORITY

SUPPLEMENTARY FINANCIAL INFORMATION

FISCAL YEAR ENDING MARCH 31, 2002

(UNAUDITED)

SASKATCHEWAN INDIAN GAMING AUTHORITY

SUPPLEMENTARY FINANCIAL INFORMATION

2001-2002

PERSONAL SERVICES

Listed below are individuals (defined as senior management and board members) for whom $2,500 or more of expenses were recorded for salaries, wages, secondments, honorariums, per diem, etc.

	Total $
Senior Management	
Acoose, Vern	87,856
Agecoutay, Sharon	50,285
Atcheynum, Kelly	72,712
Ballantyne, Fred	30,462
Bellegarde, Darrel	72,138
Bellegarde, Edmund	249,989
Bird, Alphonse	89,371
Bird, Les	69,249
Cameron, Ken	59,574
Littlechief, Edward	91,903
McNab, Vance	75,475
Monteiro, Deigo	84,190
Salloum, Wayne	112,373
Sanderson ,Ray	48,615
Saskamoose, Niel	87,856
Shockey, Heidi	90,242
Standing Curtis	75,707
Tootoosis, Kevin	14,543
Board Members	
Brown, Russ	18,982
Cram, Barbara	19,093
Duval, Maurice	13,963
Kenny, Louis	57,304
McIlmoyl, Dave	16,762
Merasty, Gary	10,728
Pelletier, Gary L.	17,756

(UNAUDITED)

SASKATCHEWAN INDIAN GAMING AUTHORITY

SUPPLEMENTARY FINANCIAL INFORMATION

2001-2002

SASKATCHEWAN INDIAN GAMING AUTHORITY

SUPPLIER

SUPPLEMENTARY FINANCIAL INFORMATION

FISCAL YEAR ENDING MARCH 31, 2002

(UNAUDITED)

SASKATCHEWAN INDIAN GAMING AUTHORITY

SUPPLEMENTARY FINANCIAL INFORMATION

2001-2002

Listed below are suppliers for whom $20,000 or more of expenses were recorded for the provision of goods and services including office supplies, advertising, gaming supplies, contracts and equipment, etc.

	$
101022077 Saskatchewan Ltd.	55,533.41
1st Nations Heritage Corp	1,097,164.76
A & J Laundromat Service	30,160.90
Advanced Electronic Solutions	33,890.96
Alsco Uniform & Linen Services	24,191.00
ALTA-WEST Bus Charters	31,954.15
AMEX Bank of Canada	25,545.71
Anil K. Pandila	28,339.67
Arrow Trophies	27,990.50
Battlefords Chamber of Commerce	30,648.35
Battlefords Inn	103,281.48
Bear Claw Lodge	46,806.63
Bee J's Stationers Inc.	55,225.65
Bellegarde Daniels, Leanne M.	34,467.16
Best Canadian Motor Inn	22,398.66
Bill & Don's Mens Wear	64,916.93
Bourdages, Kelly	23,914.50
Brenada Enterprises Inc.	23,951.26
Brent Ashton Sportwear Inc.	32,259.24
BRINK'S Canada Ltd.	33,844.34
Bunzl Regina	36,246.98
Carlyle Motor Products Ltd.	20,400.22
Centennial Food Corp.	72,142.86
Children's Health Foundation	29,700.00
Citicorp Vendor Finance Ltd.	23,442.08
City of Prince Albert	32,385.47
CJWW 600	34,555.97
CKBI 900 Radio	24,057.98
Crown Advertising Products	165,163.94
Cummins-Allison Inc.	94,361.82
Custom Printers Ltd	31,392.50
D & L Gourmet Meats	60,824.39
Dakota Lightening Electric Service	20,000.00
DATA Business Forms	30,365.29
Dodge City	26,752.07

ED-VER Promotions	32,555.74
Enviroway Detergent Mfg Inc.	95,241.92
Factory Sports Outlet	26,101.25
Federation of Saskatchewan Indian Nations	1,050,777.45
First Nations Resource	38,413.00
General Plumbing, Heating & Electrical	39,121.85
GMAC LEASECO Ltd.	31,934.55
Golden West Broadcasting Ltd.	23,647.00
Grambo, Curtis	29,993.00
Grand & Toy	35,982.56
GX Radio	30,881.46
Halyk Kennedy Knox Barristers	53,728.85
Horizon Computer Solutions	54,526.10
Impact Marketing Services Ltd.	26,893.53
Insight Canada Inc.	20,094.37
International Playing Card Co.	78,866.07
J & J Music & More	48,270.47
K C's Cleaners	45,091.76
K&B Construction Ltd.	24,076.88
Kinsmen Rock in the Valley	80,250.00
Kleen Bee	52,886.05
Krekoski, Fred	20,433.17
Lac La Ronge First Nation	50,000.00
Leader Post, The	35,248.06
LOGICORP	37,135.84
Lucky Seven Marketing	526,997.48
Magic Cleaners	83,202.56
McDougall Gauley Barristers	184,449.02
McKercher McKercher & Whitmore	240,323.21
MEDIACOM Inc	20,544.00
MIKOHN Gaming Corp.	413,538.04
Minister of Finance	143,249.45
Muskeg Property Management Inc.	84,603.80
Nagy Holdings Ltd.	193,204.79
National Indian Financial Corp	89,880.00
NEON Products	84,564.99
Nor West Distributors Inc.	124,451.54
North Battleford Super 8	39,462.99
North Central Insurance Broker	360,233.00
Northern Grocers Inc.	165,661.16
Northwestern Radio Partnership	38,014.96

North West Nations Gaming Association	321,619.11
P.A. Beverage Sales	27,321.35
P.A. Fast Print	30,404.51
Pandila-Morin-Nahachewsky	186,207.93
Paul Martin Communications	78,161.74
Peace Hills Trust Company	507,840.00
Pepsi-Cola Canada Beverages	26,608.80
Percy H. Davis Limited	26,077.72
Peter Ballantyne Cree Nation	209,425.82
Phoenix Dry Cleaning	28,344.93
Prairie Meats	180,749.00
PrairieMobile Communications	60,125.01
Prince Albert Casino Ventures	1,124,009.85
Prince Albert Development Corp	1,256,295.49
Prince Albert Grand Council	89,770.00
Prince Albert Inn	48,564.62
Radisson Hotel Saskatoon	20,657.83
Raider Enterprises	27,044.25
Ramada Hotel & Golf Dome	69,065.09
Raving Consulting Co.	22,105.89
Rawlco Communications - Regina	35,447.48
Rawlco Communications - Saskatoon	73,878.15
Receiver General for Canada	142,415.20
Red Carpet Coffee Services	22,059.16
Redline Cycles Ltd.	27,793.06
Roadside Billboards	33,598.00
Robert Prosser and Associates Inc.	115,817.23
Royalty Cleaners	44,425.23
RP Sales Agency	24,176.53
Rugged Country Mfg	112,778.92
Sakimay Developments Inc.	371,976.24
Sascan Beverages	20,006.07
Sask Government Insurance	26,966.00
Saskatchewan Liquor and Gaming Authority	3,639,841.76
Saskatchewan Place	100,068.90
Saskatchewan Workers' Compensation	248,759.80
Saskatoon Kinsmen/ Henk Ruys Soccer Centre	30,000.00
Saskatoon Prairieland Exhibition	25,000.00
Saskatoon Tribal Council	113,316.69
SASKPOWER	549,198.69
SASKTEL	462,987.20

SASKATCHEWAN INDIAN GAMING AUTHORITY

SUPPLEMENTARY FINANCIAL INFORMATION

2001-2002

Seesequasis, Brian	48,998.00
Selwyn Lake Lodge Inc.	24,043.93
Senator Hilliard McNab Memorial	20,000.00
Serca Food Service Inc.	453,355.37
Sherbrooke Foundation Inc	40,000.00
Shopper - P.A.	21,588.71
Shuffle Master Inc.	153,285.25
Smith, Mark	25,145.00
Society of Composers and Authors	39,115.18
Soft Teach Computer Training Ltd.	24,500.24
Software Spectrum Canada Ltd	42,814.70
St. John Enterprises	43,228.97
Star Phoenix, The	78,493.04
Stonefield Systems Group Inc.	24,808.13
Sunspun Food Services	169,500.59
Supreme Office Products	69,159.98
Team Saskatchewan 2002	50,000.00
Ted Matheson Mens Wear Ltd.	63,747.31
The Battlefords North Stars	30,000.00
The Enchanted Forest	100,000.00
The Executive Source - Chelsom	47,234.68
The Key Entertainment Group	22,903.50
The Yorkton News Review	22,951.61
Tropical Inn	36,511.30
Ultra Print Services Ltd.	48,996.90
Unisource Canada	66,191.19
Wallace & Carey Inc.	143,399.95
WAL-MART	32,644.40
Wanuskewin Heritage Park	54,019.61
Western Business Machines	68,495.02
Weyburn Review (1987) Ltd.	20,083.87
White Bear First Nations	188,619.69
Whitecap Dakota/Sioux First Nations	25,000.00
York-Sask Drycleaners Ltd.	42,042.89
Yorkton This Week & Enterprise	28,442.02
Yorkton Tribal Council	32,250.00
YWCA of Saskatoon	40,000.00